--- 1-12th Pound - “Royal Canadian Tobacco”, Toronto ---

In April 1940 “Royal Canadian Tobacco” was using the definitive 1/12th pound perforated stamp **RN-14 -** with the hidden lettering (E-M). The Budget of September 13th 1939, had increased the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound, and the manufacturers, in response, reduced their package sizes.

Royal Canadian Tobacco’s date coding used the central letter (**A** to **L**) to denote the twelve months, with the first letter **A** and the last number **0** reading as 1940. In 1941 the first and last characters changed to **B** and **1**.

RN-14 - 1/12th pound, perf 11, roller coded **4-50-E / A-D-0** by “Royal Canadian Tobacco”, Toronto in April 1940

[RN-14]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	---	---
1940	---	---	---	**A-D-0**	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	---	---	---	---

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 4-50E \ 1-12th pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 24th 2013, JBH